

## COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 437 LOS ANGELES, CALIFORNIA 90012

MARK J. SALADINO
TREASURER AND TAX COLLECTOR

TELEPHONE (213) 974-2101

TELECOPIER (213) 626-1812

December 13, 2005

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

# AGREEMENT TO PURCHASE "TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTIES SUPERVISORIAL DISTRICT 3 - AGREEMENT 2367 (3 VOTES)

#### IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chair to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the Mountains Recreation & Conservation Authority (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

#### PURPOSE OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970, as indicated on Attachment "A". Exhibit "A", attached to each agreement, indicates the legal description and selling price of the parcel.

The Honorable Board of Supervisors December 13, 2005 Page 2

Upon approval, the enclosed agreement and copy is to be signed by the Chair and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

#### IMPLEMENTATION OF STRATEGIC PLAN GOALS

Approval of this agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

#### **JUSTIFICATION**

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one public agency. The agreement is with the Mountains Recreation & Conservation Authority, which intends to utilize this property for permanent open space and public parkland purposes.

#### FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2005/2006 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

#### FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have included copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your

The Honorable Board of Supervisors December 13, 2005 Page 3

information. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

#### IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

#### **CONCLUSION**

Upon approval of the enclosed agreement form, the Department of the Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,

MARK'J. SALADINO

Treasurer and Tax Collector

MJS:DJD MD:lpg

D: Agree2367-12132005

**Attachments** 

c: Assessor Auditor-ControllerChief Administrative Officer County Counsel

#### COUNTY OF LOS ANGELES

OFFICE OF THE TREASURER AND TAX COLLECTOR

HALL OF ADMINISTRATION 225 NORTH HILL STREET LOS ANGELES, CALIFORNIA 90012

MARCHUSETHA

November 17, 1970

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ADOPTED

173

NOV 24 1970

Board of Supervisors 383 Hall of Administration Los Angeles, California 90012 S Morrill

Gentlemen:

#### TAI AGREEMENT SALES

RECOMMENDATION:
That the Tax Collector be directed to review all requests for agreement sales pursuant to Chapter 8 of the Revenue and Taxation Code and recommend to the Board whether such requests should be approved in whole, in part, or denied.

That the Tax Collector is further instructed to review and recommend the price to be paid for such sales which price, in the absence of special circumstances, shall not be less than the amount necessary to redeem the property pursuant to Part 7 of Division 1 of the Revenue and Taxation Code.

EXPLANATION:
This office has recently completed a review of the policies currently in use with regard to the acquisi-

tion of tax deeded lands by taxing agencies under the authority of Chapter & of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 1943.

It is the opinion of this affice that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,

HAROLD J. OSTLY TREASURER & TAX COLLECTOR

HJO:em

1 Clark of the Board

5 One for each Supervisor

1 Chief Administrative Officer

1 County Counsel 6 Communications

#### **SUMMARY OF PUBLIC AGENCY'S PURCHASE**

#### THIRD SUPERVISORIAL DISTRICT

#### **AGREEMENT NUMBER 2367**

#### **AGENCY**

Mountains Recreation & Conservation Authority Public Agency

Selling price of this parcel shall be \$3,408.00

Public Agency intends to utilize this property for permanent open space and public parkland purposes.

SUPERVISORIAL DISTRICT	LOCATION	PARCEL NUMBER	MINIMUM BID
3 <sup>rd</sup>	COUNTY OF LOS ANGELES	4455-007-006	\$ 3,408.00

# AGREEMENT NUMBER 2367 MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

THIRD SUPERVISORIAL DISTRICT



#### MOUNTAINS RECREATION & CONSERVATION AUTHORITY

Ramirez Canyon Park 5750 Ramirez Canyon Road Malibu, CA 90265 Phone (310) 589-3200 Fax (310) 589-3207

AHTEMM

		AGREEMENT #	34/
July 2, 2003	DIST	CITY	A GMT#
	3	CALABASAS	2366
Ms. Sharon Perkins Tax Defaulted Land Section, Room 126	<b>\$</b> 3	COUNTY	2367
Los Angeles County Treasurer and Tax Collector	3	LOS ANGELES	2368
Hall of Administration 225 North Hill Street	5	COUNTY	2369
Los Angeles California 90012	5	COL ENDORA	2240

Interest in Acquiring Various Parcels

\* see parcel

#### Dear Ms. Perkins:

This letter is in response to the letter addressed to Paul Edelman on June 4, 2003. The Mountains Recreation and Conservation Authority (MRCA) reviewed the parcels reserved under Chapter 8 Agreements 2147, 2148, 2186, 2192, 2230, 2231, 2232, 2233, and 2234 in light of the new purchase price for each of them. Out of all of the parcels in those agreements, the MRCA is still officially interested in acquiring the tax defaulted "Subject to Power to Sell" properties listed below. This acquisition is pursuant to the provision of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code.

XSTICITY	APN	Original Agreement	Minimum Bid
-AIRIDDAT	8658-016-073	2148	\$969
444	8658-016-082	2148	\$969
- CALABASAS	2052-003-031	2186	\$186,534
P.	2072-030-008	2183	32,161
H	5565-027-014	2230	\$9,559
	5565-027-015	2230	\$27,325
	5565-027-016	2230	\$24,229
-LA 1	5565-027-020	223Ò	\$3,830
	5580-017-031	.2230	\$10,125
	5580-018-006	2230	\$10,399
L.,	5580-018-025	2230	\$6,870
COUNTY	4446-014-010	2231	\$2,615
COUNTY	4455-007-006	2231	\$2,485
T- COUNTY	3223-014-004	2233	\$12,987

Tax Defaulted Land Section, Los Angeles County Interest in Acquiring Various Parcels July 2, 2003 Page 2

We would like the aforementioned properties to be grouped into Chapter 8 Agreements based on similar jurisdictions. Acquisition of these properties was approved at our last Board meeting.

In a separate mailing to Stanley Redins, we are also sending the signed Chapter 8 Agreement 2186.

All of the above acquisitions are for park and open space purposes. Please feel free to contact me at (310) 589-3200 ext. 128 regarding this matter. Thank you for your assistance.

Sincerely,

Paul Edelman

**Deputy Executive Officer** 



# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



KENNETH HAHN HALL OF ADMINISTRATION 225 NORTH HILL STREET, ROOM 130 P.O. BOX 512102 LOS ANGELES, CALIFORNIA 90051-0102

MARK J. SALADINO TREASURER AND TAX COLLECTOR

#### Application to Purchase Tax Defaulted Subject to Power to Sell Property

Name of Organization	n: Mountains Recreation and Conserve (name of the city, county, district, redevelopment agency or state)	<u>ation</u> Author
Application to Purchase: (check one)	Objection to a Current Pending Chapter 7 Sale Application-No Pending Chapter 7 Sale	
Public Purpose for Acquiring the Property	all properties are being acquried for permanent open space and public parkland purposes	•
	y Assessor's Identification Number:	
	Authorized Signature: Title: Ory Deput Executive  Date: An 122, 2005	Office

Agreement Number: 2367

#### **MOUNTAINS RECREATION AND CONSERVATION AUTHORITY**

March 2, 2005; Agenda Item No. X

Resolution No. 05-19

RESOLUTION OF THE GOVERNING BOARD OF THE MOUNTAINS RECREATION
AND CONSERVATION AUTHORITY AUTHORIZING ACQUISITION OF TAX
DEFAULTED PROPERTIES IN LOS ANGELES COUNTY PURSUANT TO
DIVISION 1, PART 6, CHAPTER 8 OF THE REVENUE AND TAXATION
CODE THAT ARE CONTAINED WITHIN CHAPTER 8 AGREEMENT
NOS. 2361, 2364, 2367, AND 2412 AND AUTHORIZING
ACCEPTANCE OF DONATIONS AND PUBLIC
FUNDING TO ACQUIRE SAID PROPERTIES

Resolved, That the Governing Board of the Mountains Recreation and Conservation Authority hereby:

- FINDS that the subject properties are integral to achieving the objectives of the Santa Monica Mountains Comprehensive Plan and the Rim of the Valley Trail Corridor Master Plan; and
- 2. FINDS that the staff report dated March 2, 2005 further describes the tax defaulted properties and various Chapter 8 Agreements; and
- FINDS that the proposed action is categorically exempt from the provisions of the California Environmental Quality Act; and
- 4. ADOPTS the staff report and recommendation dated March 2, 2005; and
- 5. AUTHORIZES the acquisition of the following tax defaulted parcels in Los Angeles County that are contained within Chapter 8 Agreement Nos. 2361, 2364,\*2367, and 2412, pursuant to Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code:

```
2848-026-012;
                  2813-022-008:
                                                          3056-002-049;
                                                                              3056-002-064:
                  3211-017-049;
                                      3217-006-016;
                                                          3223-016-007;
                                                                              3223-016-015;
                  3271-009-010;
                                      3271-012-018:
                                                          3271-015-027:
                                                                              2543-021-013:
subject parcel ->4455-007-006;
                                      2813-023-020;
                                                          2826-018-066;
                                                                              3054-023-041;
                  3056-002-066;
                                      3056-025-031;
                                                          3057-008-046;
                                                                              3057-008-050;
                  3061-011-037;
                                      3066-019-002;
                                                          3209-021-018:
                                                                              3210-002-007;
                  3210-002-009;
                                      3212-001-033;
                                                          3223-013-011;
                                                                              3223-013-012;
                  3223-013-025;
                                      3223-013-026;
                                                          3270-018-008; and
```

Agenda Item X March 2, 2005 Page 2

- AUTHORIZES the acceptance of donations and public funding to acquire said properties; and
- 7. AUTHORIZES such budget amendments as may be necessary to implement this action; and
- 8. AUTHORIZES the Executive Officer to perform any and all acts necessary to carry out this resolution; and
- 9. AUTHORIZES the use of the Pardee-Fair Oaks mitigation fund to acquire all properties in Chapter 8 Agreement Nos. 2361 and 2412.



AYES: Hayduk, Daniel, Lange, Berger

NOS: none

ABSTAIN: none

ABSENT: none

I HEREBY CERTIFY that the foregoing resolution was adopted at a regular meeting of the Mountains Recreation and Conservation Authority, regularly noticed and held according to law, on the 2<sup>nd</sup> day of March, 2005

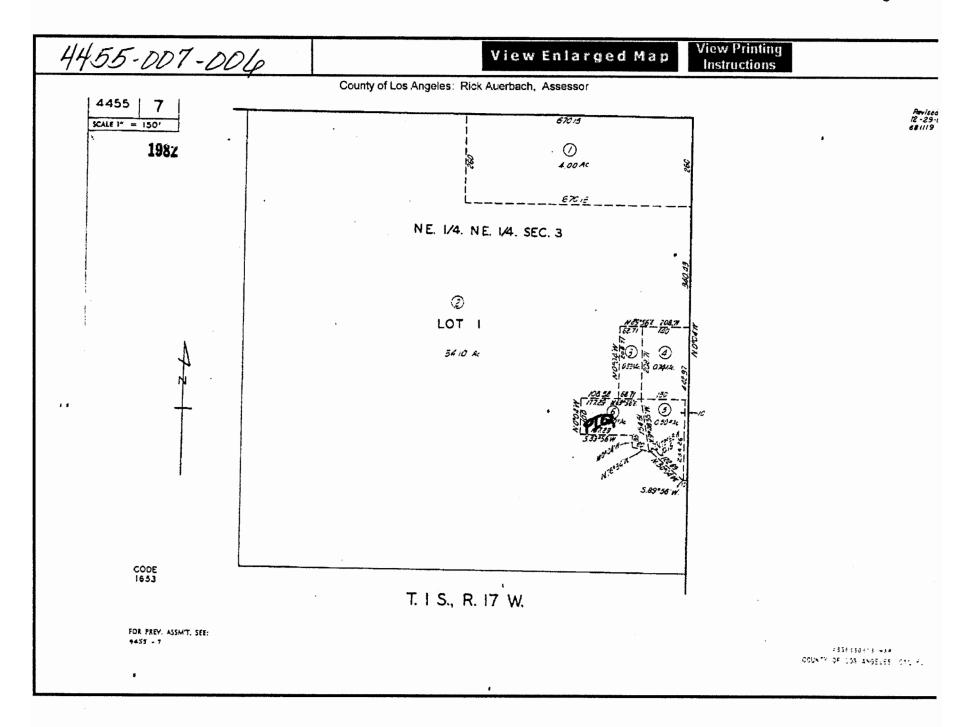
Dated: 3-2-05

#### MISSION STATEMENT

The Mountains Recreation and Conservation Authority (MRCA) is a local government public entity established in 1985 pursuant to the Joint Powers Act. The MRCA is a local partnership between the Santa Monica Mountains Conservancy, which is a state agency established by the Legislature, and the Conejo Recreation and Park District and the Rancho Simi Recreation and Park District both of which are local park agencies established by the vote of the people in those communities.

The MRCA is dedicated to the preservation and management of local open space and parkland, watershed lands, trails, and wildlife habitat. The MRCA manages and provides ranger services for almost 50,000 acres of public lands and parks that it owns and that are owned by the Santa Monica Mountains Conservancy or other agencies and provides comprehensive education and interpretation programs for the public.

The MRCA works in cooperation with the Conservancy and other local government partners to acquire parkland, participate in vital planning processes, and complete major park improvement projects. The MRCA provides natural resources and scientific expertise, critical regional planning services, park construction services, park operations, fire prevention, ranger services, educational and leadership programs for thousands of youth each year, and is one of the lead agencies providing for the revitalization of the Los Angeles River.



## AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This Ag	reeme	ent is made th	is		day of_	17.0	, 20_	_, by	and between	ı the	
Board	of	Supervisors	of	Los	Angeles	County,	State	of	California,	and	the
MOUNT	'AINS	RECREATION	N &	CON	SERVATIO	N AUTHO	RITY ("	Purch	naser"), pursi	uant to	the
provisio	ns of	Division 1, Pa	rt 6, C	Chapte	r 8, of the F	Revenue ar	nd Taxat	ion C	ode.		

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

- 1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
- That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within <u>14</u> days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
- That the PURCHASER agrees that the real property be used for the public use specified on Attachment "A" of this agreement.
- 4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

OFFICE OF THE COUNTY COUNSEL

By Janu M. aullyPrincipal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

The undersigned hereby agree to the terr authorized to sign for said agencies.	ms and conditions of this agreement and are
ATTEST: MOUNTAINS RECREATION & CONSERVATION AUTHORITY	By Kave Dus' Chlef Deputy Dec. Office
(seal)	
ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	ByChair of the Board of Supervisors
By Deputy (seal)	
•	75 of the Revenue and Taxation Code the agrees to the selling price as provided in this
ATTEST:	City of NA
	By
	Mayor
(seal)	
•	re execution by the board of supervisors and I s of Los Angeles County relating to the real
<i>M</i>	Lash Salad
L	ds Angeles County Tax Collector
Pursuant to the provisions of Sections 37	775 and 3795 of the Revenue and Taxation price hereinbefore set forth and approves the
Bv:	. STATE CONTROLLER

1 the second

#### **SUPERVISORIAL DISTRICT 3**

AGREEMENT NUMBER 2367

**REVISED** 

#### **EXHIBIT "A"**

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF AQUISITION
COUNTY OF LOS ANGELES	1988	4455-007-006	\$3,408.00*	OPEN SPACE & PARKLAND

#### **LEGAL DESCRIPTION**

0.50 MORE OR LESS AC COM S  $0^{\circ}04^{\circ}$  E 1043.4 FT AND S  $89^{\circ}56^{\circ}$  W 10 FT AND N  $50^{\circ}04^{\circ}$  W 122.89 FT FROM NE COR OF LOT 1 IN SEC 3 T 1S R 17W TH N  $72^{\circ}58^{\circ}$  W 10.15 FT TH N  $9^{\circ}48^{\circ}55^{\circ}$  W 154.51 FT TH S  $89^{\circ}56^{\circ}$  W 177.29 FT TH S  $0^{\circ}04^{\circ}$  E 100 FT TH N  $89^{\circ}56^{\circ}$  E 157.29 FT TH S  $0^{\circ}04^{\circ}$  E 35 FT TH S  $76^{\circ}34^{\circ}$  E 60 FT TO BEG PART OF LOT 1 IN SEC 3 T 18 R 17W

<sup>\*</sup> The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.

## AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This Ag	reem	ent is made th	is		day of_		, 20_	_, by	and between	the	
Board	of	Supervisors	of	Los	Angeles	County,	State	of	California,	and	the
<b>MOUN</b>	TAIN:	S RECREATION	ON &	CON	SERVATIO	N AUTHO	RITY ("	Purch	naser"), pursi	uant to	the
provisio	ns of	Division 1, Par	rt 6, (	Chapte	r 8, of the F	Revenue ar	nd Taxat	ion C	ode.		

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

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APPROVED AS TO FORM:

OFFICE OF THE COUNTY COUNSEL

Principal Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

7. O. B.

	· · · · · · · · · · · · · · · · · · ·
The undersigned hereby agree to the terms a authorized to sign for said agencies.	and conditions of this agreement and are
ATTEST: MOUNTAINS RECREATION & CONSERVATION AUTHORITY	Chlef Deputy Exec. Office
(seal)	
ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	By Chair of the Board of Supervisors
By Deputy (seal)	
Pursuant to the provisions of Section 3775 governing body of the City of <b>NA</b> hereby agreement.	
ATTEST:	City of NA
	By Mayor
(seal)	
This agreement was submitted to me before exhave compared the same with the records of property described therein.	Los Angeles County relating to the real
$\mathcal{O}U_{\bullet}$	de Solito
Lòs A	ingeles County Tax Collector
	•
Pursuant to the provisions of Sections 3775 Code, the Controller agrees to the selling price foregoing agreement this day of, 2	and 3795 of the Revenue and Taxation hereinbefore set forth and approves the
Bv:	. STATE CONTROLLER

### SUPERVISORIAL DISTRICT 3 AGREEMENT NUMBER 2367

**REVISED** 

#### **EXHIBIT "A"**

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF AQUISITION
COUNTY OF LOS ANGELES	1988	4455-007-006	\$3,408.00*	OPEN SPACE & PARKLAND

#### LEGAL DESCRIPTION

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